

FLINT PUBLIC LIBRARY



3 2126 00103 386 4

Reference

REPORT

OF THE

Receipts and Expenditures

OF THE

Town of Middleton

FOR THE

Year Ending December 31, 1921



For Reference

Not to be taken from this room



121

SALEM, MASS.

MILO A. NEWHALL & CO., PRINTERS

1922





Flint Public Library

Middleton, Mass.



Rare Book Collection

REPORT
OF THE
Receipts and Expenditures
OF THE
Town of Middleton
FOR THE
Year Ending December 31, 1921



SALEM, MASS.
MILO A. NEWHALL & CO., PRINTERS
1922

INDEX

Abatements	24
Abatement Reserve	24
American Legion	16
Analysis of Appropriations and Payments, 1921	7
Cash	26
County and State Tax	23
Cemetery Department	12
Contingent	18
Fire Protection	13
Health Department	15
Highway Department	10
Highway Special	17
Interest	17
Library	15
Memorial Day	16
Middleton Electric Light	20
Military Aid	16
Moth and Tree Department	11
Municipal Indebtedness	17
Police Department	13
Poor Department	15
Reserve	27
Revenue Notes	26
School Department	21
Soldiers and State Aid	16
Statement and Balance Sheet	29
Tax Levy Analysis	28
Tax Returns	24
Town Officers	4
Town Officers Salaries	9
Treasurer of Massachusetts	26
Town Treasurer's Report	30

PART II

Cemetery Endowment Report	37
David Cummings' Fund	40
B. F. Emerson Fund	41
Flint Public Library Fund	42
Jurors List	42
Librarian's Report	45
School Reports	49
Sealer of Weights and Measures Report	39
Tax Collector's Report	46
Town Hall Report	47
Vital Statistics Report	47

PART III

Report of Finance Committee	65
Town Warrant	67

TOWN OFFICERS FOR 1921

MODERATOR

J. Warren Osborn Term expires March, 1922

TOWN CLERK

William A. Cannavan Term expires March, 1922

TREASURER

Harry H. Bradstreet Term expires March, 1922

SELECTMEN

Harry B. Croxford, Chairman Term expires March, 1922

Elmer O. Campbell, Clerk Term expires March, 1922

Maurice E. Tyler Term expires March, 1922

OVERSEERS OF THE POOR

J. Allen Atwood Term expires March, 1922

Lyman S. Wilkins Term expires March, 1923

Maurice E. Tyler Term expires March, 1924

BOARD OF HEALTH

Harry B. Croxford Term expires March, 1922

Elmer O. Campbell Term expires March, 1922

Maurice E. Tyler Term expires March, 1922

BOARD OF ASSESSORS

Maurice E. Tyler Term expires March, 1922

Lyman S. Wilkins Term expires March, 1923

B. Frank Phillips Term expires March, 1924

SCHOOL COMMITTEE

Arthur E. Curtis Term expires March, 1922

George E. Gifford Term expires March, 1923

*Mrs. Ruth Hastings Term expires March, 1924

Resigned January, 1922

Mrs. M. W. Berry Appointed until March, 1922



TOWN OFFICERS

5

HIGHWAY SURVEYOR

Clyde Hood Term expires March, 1922

TAX COLLECTOR

Henry A. Young Term expires March, 1922

TREE WARDEN

B. T. McGlaughlin Term expires March, 1922

MOTH SUPERINTENDENT

B. T. McGlaughlin Term expires January, 1922

CONSTABLE AND CHIEF OF POLICE

Will A. Russell • Term expires March, 1922

SUPERINTENDENT OF BURIAL

J. Allen Atwood Term expires March, 1922

INSPECTOR OF ANIMALS AND SLAUGHTERING

Lyman S. Wilkins Term expires March, 1922

TOWN ACCOUNTANT

E. P. Oakman, Jr. Term expires May, 1924

FOREST FIRE WARDEN

Thomas M. Robinson Term expires January, 1922

Resigned June, 1921

J. Allen Atwood Appointed until January, 1922

CHIEF OF FIRE DEPARTMENT

Oscar Sheldon Term expires May, 1922

SEALER OF WEIGHTS AND MEASURES

Elmer O. Campbell Term expires May, 1922

MANAGER OF ELECTRIC LIGHT DEPARTMENT

Maurice E. Tyler Term expires April, 1922

ELECTRIC LIGHT COMMISSIONERS

Harry B. Croxford	Term expires March, 1922
Elmer O. Campbell	Term expires March, 1922
Maurice E. Tyler	Term expires March, 1922

WATER COMMISSIONERS

Oscar Sheldon	Term expires March, 1922
H. K. Richardson	Term expires March, 1923
George Ogden	Term expires March, 1924

TRUSTEES DAVID CUMMINGS FUND

Henry A. Young	Term expires March, 1922
Maurice E. Tyler	Term expires March, 1923
J. Allen Atwood	Term expires March, 1924

TRUSTEES FLINT PUBLIC LIBRARY

Maurice E. Tyler	Term expires March, 1922
Charles Hutchinson	Term expires March, 1922
George E. Barnaby	Term expires March, 1923
William R. Godfrey	Term expires March, 1923
Henry A. Young	Term expires March, 1924
H. Galen Howe, Chairman	Term expires March, 1924

TRUSTEES B. F. EMERSON FUND

Maurice E. Tyler
H. Herbert Wilkins
Albert F. Henderson
Harley M. Tyler
Arthur E. Curtis

The above trustees resigned during the year of 1921 and the fund was placed in the hands of the Naumkeag Trust Company.

ANALYSIS SHEET

7

	Town Appropriation	Receipts and Reimburse- ments	Due from State, other Towns and Individuals	Transfer from Reserve	Transfer from Special Reserve	Total	Selectmen's Orders	Transfer to Reserve
Town Officers	\$2,217.00	.	.	.	\$ 67.24	\$2,284.24	\$2,284.24	.
Highways	3,500.00	.	.	.	152.64	3,652.64	3,652.64	.
Bridges	300.00	.	.	.	.	300.00	239.64	60.36
Sidewalks	150.00	.	.	.	.	150.00	34.00	116.00
Moth	448.63	210.35	863.64	.	.	1,522.62	1,354.27	168.35
Tree Warden	350.00	6.25	.	.	695.04	1,051.29	1,051.29	.
Cemetery	500.00	6.00	25.53	.	37.61	569.14	569.14	.
Cemetery, Spec. Soldiers	100.00	.	.	.	.	100.00	96.18	3.82
Cemetery, Endowment	900.00	391.00	.	.	.	391.00	391.00	900.00
Cemetery, Tomb	400.00	36.30	.	.	386.04	822.34	822.34	.
Police	100.00	.	.	.	49.54	149.54	149.54	.
Building Fire	250.00	36.45	.	.	331.65	618.10	618.10	.
Forest Fire	300.00	.	.	.	.	300.00	300.00	.
Fire Hose	65.00	.	.	.	.	65.00	65.00	.
Firemen's Wages	100.00	.	132.14	.	102.01	551.40	551.40	.
Board of Health	700.00	420.45	183.80	217.25	.	1,304.25	1,273.41	30.84
Poor Department	250.00	.	.	.	.	250.00	192.00	58.00
Soldiers' Benefits . . . . .	.	.	384.00	.	.	384.00	384.00	.
State Aid . . . . .	.	.	60.00	.	60.00	120.00	120.00	.
Military Aid	110.00	.	.	.	.	110.00	110.00	.
American Legion	175.00	5.74	.	.	.	180.74	175.00	5.74
Memorial Day . . . . .	.	.	.	2,041.03	.	2,041.03	2,041.03	.
Special Highway	1,200.00	715.85	.	.	.	1,915.85	1,662.27	253.58
Interest	1,600.00	359.65	.	.	298.12	1,600.00	1,600.00	.
Municipal Indebtedness	2,000.00	.	.	.	.	2,657.77	2,657.77	.
Contingent	200.00	.	.	.	.	200.00	200.00	.
Library . . . . .	.	.	.	.	.	.	2157.60	.
County Tax . . . . .	.	.	.	.	.	.	4,269.50	.
State Tax	\$15,915.63	\$2,188.04	\$1,649.11	\$2,258.28	\$2,179.89	\$29,021.36	\$29,021.36	\$1,596.69

ANALYSIS SHEET

	Town Appropriation	Receipts and Reimburse- ments	Due from State, other Towns and Individuals	Transfer from Reserve	Transfer from Special Reserve	Total	Selectmen's Orders	Transfer to Reserve	Balance
Brought Forward . . .	\$15,915.63	\$2,188.04	\$1,649.11	\$2,258.28	\$2,179.89	1,006.77	\$29,021.36	\$1,596.69	.
Lighting Streets . . .	1,000.00	.	.	.	6.77	1,006.77	1,006.77	.	.
Elec. Light, Interest . .	116.00	.	.	.	11.53	127.53	127.53	.	.
Elec. Light, Deprecia'n .	315.00	12.41	.	.	294.58	621.99	621.99	.	.
Elec. Light, Reserve . .	.	.	.	462.69	.	462.69	.	.	462.69
Special Home Const'n . .	333.60	.	.	.	.	333.60	328.59	5.01	.
Special Street Const'n .	101.00	.	.	148.98	.	249.98	249.98	.	.
Forest Street Const'n .	52.00	.	.	143.60	.	195.60	195.60	.	.
Home Lighting . . .	.	3,019.26	.	.	.	3,019.26	2,314.38	704.88	.
Schools . . .	7,000.00	2,320.71	.	.	1,727.92	11,048.63	11,048.63	.	.
Schools, Books . . .	200.00	6.53	.	485.81	43.63	735.97	735.97	.	.
Schools, Incidentals . .	200.00	6.16	.	.	39.99	246.15	246.15	.	.
High School Trans'n . .	600.00	373.20	.	.	.	973.20	740.14	233.06	.
Abatement, 1919 . . .	.	.	.	.	.	.	200.54	.	.
Abatement, 1920 . . .	.	.	.	.	.	.	170.18	.	.
Abatement, 1921 . . .	.	.	.	.	.	.	18.27	.	.
Revenue Notes . . .	.	28,000.00	.	.	.	.	27,000.00	.	.
Treasurer of Mass. . .	.	1,223.35	.	224.00	.	.	.	.	.
Taxes, 1918 . . .	.	1.00	.	.	.	.	.	.	.
Taxes, 1919 . . .	.	3,290.68	.	.	.	.	.	.	.
Taxes, 1920 . . .	.	6,823.82	.	.	.	.	.	.	.
Taxes, 1921 . . .	.	17,736.57	.	.	.	.	.	.	.
Poll Taxes, 1921 . . .	.	1,314.00	.	.	.	.	.	.	.
Reserve . . .	f 3,368.82	3,918.41	.	a 2,584.54	.	9,871.67	.	b 5,331.06	c 4,540.61
Special Reserve . . .	.	.	e 3,500.00	804.31	804.31	4,304.31	.	d 4,304.31	.
Other Receipts and Transfers from Reserve . . .	.	.	.	803.39	.	.	.	44.90	.
	<u>\$25,833.23</u>	<u>\$70,234.14</u>	<u>\$1,649.11</u>	<u>\$5,331.06</u>	<u>\$4,304.31</u>	.	<u>\$74,026.08</u>	<u>\$2,584.54</u>	.

(a) Transfers of Balances to Reserve Account. (b) Transfers from Reserve to close Accounts. (c) Balance of Reserve Account set up as Surplus Account. (d) Transfers from Special Reserve to close Accounts. (e) Special Appropriation at Special Town Meeting. (f) Balance in Reserve Account January 1, 1921. (g) State Aid Orders

Town Officers' Salaries

Appropriation	\$2,217 00	
Transferred from Special Reserve	67 24	
		\$2,284 24

Selectmen :

W. A. Giles 1920-1921	\$ 50 00
H. K. Richardson 1920-1921	100 00
M. E. Tyler	108 30
E. O. Campbell	75 00
H. B. Croxford	83 33
Treasurer	238 30
Accountant	300 00
Town Clerk	256 63
Auditor, 1920	66 00

Assessors :

M. E. Tyler, 1920-1921	221 25
B. F. Phillips, 1920-1921	187 75
Constable	50 00

Water Commissioners :

H. K. Richardson. 1921	10 00
George Ogden, 1920	10 00
Oscar Sheldon, 1921	10 00

Registrars :

M. E. Tyler	8 00
Inspector of Cattle, 1920	150 00
Inspector of Slaughtering, 1920	50 00

Overseers of Poor :

M. E. Tyler	30 00	
J. A. Atwood	30 00	
Superintendent of Burials	15 00	
Tax Collector	234 68	
		\$2,284 24

Highways

Appropriation	\$3,500 00	
Transferred from Special Reserve	152 64	
		\$3,652 64
Labor	1,788 92	
Team	1,263 40	
Tools	24 90	
Repairs and replacements	34 22	
Pipe, lumber, nails, etc.	46 40	
Gravel	66 80	
Freight and express	4 00	
Snow removal, labor	272 00	
Snow removal, team	85 75	
Cleaning highway of brush	66 25	
		\$3,652 64

Bridges

Appropriation		\$300 00
Labor	89 97	
Team	1 00	
Lumber, posts and nails	117 17	
Signs	5 50	
Express	4 00	
Paint and brushes	22 00	
Transferred to reserve	60 36	
		\$300 00

Sidewalks

Appropriation		\$150 00
Labor	11 00	
Team	5 50	

MOTH ACCOUNT

11

Sign	1 50	
Cleaning snow, labor	6 00	
Cleaning snow, team	6 00	
Sanding walks, labor	2 00	
Sanding walks, team	2 00	
Transferred to reserve	<u>116 00</u>	\$150 00

Brown Tail and Gypsy Moths

Appropriation	\$448 63	
Received from State	22 60	
Received from private work and sale of land	187 75	
Tax assessment	343 60	
Due from State	443 59	
Due from private citizens	<u>76 45</u>	\$1,522 62
Labor	\$1,157 06	
Team	158 00	
Materials	12 43	
Gasoline	14 80	
Moth notices	8 29	
Freight and express	3 69	
Transferred to reserve	<u>168 35</u>	\$1,522 62

Tree Warden

Appropriation	\$350 00	
Received from State Treasurer	6 25	
Transferred from special reserve	<u>695 04</u>	\$1,051 29

Labor	\$318 00	
Team	23 00	
Tools	7 15	
Labor, clearing trees of broken limbs	687 14	
Team, caused by storm	16 00	
	<hr/>	\$1,051 29

Cemetery

Appropriation	\$500 00	
Refund on water	6 00	
Bills receivable	25 53	
Transferred from special reserve	37 61	
	<hr/>	\$569 14
Labor	\$451 36	
Team	28 50	
Tools	2 10	
Repairs to equipment	35 65	
Supplies	11 00	
Water	6 00	
Damage to cemetery by cows	25 53	
Clearing grounds of storm debris	9 00	
	<hr/>	\$569 14

Cemetery Special—Soldiers' Graves

Appropriation		\$100 00
Labor	53 18	
Team	13 00	
Loam	23 00	
Lawn seed	7 00	
Transferred to reserve	3 82	
	<hr/>	\$100 00

Cemetery Tomb

Appropriation	\$900 00
Transferred to reserve	\$900 00

Police

Appropriation	\$400 00	
Returns on fines	36 30	
Transferred from special reserve	386 04	
		\$822 34
Labor	\$407 23	
Automobile	240 60	
Uniforms	37 50	
Cartridges	1 45	
Carfare	15 64	
Telephone	12 85	
Fees	36 77	
Meals	90	
Doctor	5 00	
Storage	24 00	
Sample bottles and wax	40	
Lawyers	40 00	
		\$822 34

Building Fires

Appropriation	\$100 00	
Transferred from special reserve fund	49 54	
		\$149 54
Labor	\$114 25	
Truck	20 00	

Tools	54	
Repairs to ladder	2 00	
Drying hose	5 00	
One half cost electric light, water and repair to hose house	7 75	
		<hr/>
		\$149 54

Forest Fires

Appropriation	\$250 00	
Received from Boston and Maine	32 00	
Overpayment on payroll	4 45	
Transferred from special reserve	331 65	
		<hr/>
		\$618 10
Labor	\$435 00	
Truck	54 50	
Extinguishers, acid bottles, etc.	42 50	
Repairing equipment	4 00	
Soda, acid and supplies	20 03	
One half light, water and repairs to hose house	7 75	
Postage, freight and express	9 31	
Fire warden	37 50	
Lunches	7 51	
		<hr/>
		\$618 10

Fire Hose

Appropriation	\$300 00
Expended—New hose, (600 feet)	\$300 00

Firemen's Wages

Appropriation	\$65 00
Expended	\$65 00

Board of Health

Appropriation	\$100 00	
Due from State	132 14	
Transferred from special reserve	102 01	
Transferred from reserve	217 25	
		\$551 40
Burial reports, permits and disinfecting	45 65	
Patient at Essex sanatorium	287 00	
Patient at Salem hospital	217 25	
Miscellaneous	1 50	
		\$551 40

Poor Department

Appropriation	\$700 00	
Refund, F. Flint	7 00	
Received from State Treasurer	82 50	
Received from Town of Danvers	163 00	
Received from City of Lynn	167 95	
Due from City of Lynn	183 80	
		\$1,304 25
Aid rendered State paupers	\$279 75	
Aid rendered Town poor	954 66	
Automobile hire	39 00	
Transferred to reserve	30 84	
		\$1,304 25

Public Library

Appropriation	\$200 00
Expended	200 00

Soldiers' Benefits

Appropriation		\$250 00
Benefits rendered	\$192 00	
Transferred to reserve	58 00	
	<hr/>	\$250 00

Military Aid

Transferred from special reserve	\$60 00	
Due from State Treasurer	60 00	
	<hr/>	\$120 00
Aid rendered		\$120 00

State Aid

Due from State Treasurer	\$384 00
Aid rendered	\$384 00

American Legion

Appropriation	\$110 00
Expended	\$110 00

Memorial Day

Appropriation	\$175 00
Band	\$90 00
Ice cream, cake, etc.	23 17
Wreaths	14.40
Geraniums	12 00

INTEREST ACCOUNT

17

Speaker's Expenses	10 00	
Harold Tyler, speaker	1 00	
Flowers for graves	7 02	
Program and music	11 67	
Transferred to Reserve	5 74	
		\$175 00

Special Highways

Transferred from Reserve	\$2,041 03
W. B. McIntosh	\$2,041 03

Interest

Appropriation	\$1,200 00	
Received from bank deposits	107 60	
Received from taxes, 1918	1 50	
Received from taxes, 1919	338 16	
Received from taxes, 1920	255 99	
Received from taxes, 1921	12 60	
		\$1,915 85
Expended	1,662 27	
Transferred to reserve	253 58.	
		\$1,915 85

Municipal Indebtedness

Appropriation	\$1,600 00
Electric light note	500 00
Refunding notes	500 00
Highway and bridges	600 00
	\$1,600 00

Contingent

Appropriation	\$2,000 00
Sealer of weights and measures fees	16 42
Sealer fees, refunded from Boston and Maine R. R.	1 18
Rent of Town hall	313 60
Rent of Town hall piano	28 25
Refund on telephone bill	20
Transferred from special reserve	298 12
	<hr/>
	\$2,657 77
Water and light, Town hall	\$124 20
Janitor, Town hall	233 15
Fuel, Town hall	93 80
Repairs to Town hall	116 88
Insurance, Town hall	85 00
Telephone, Town hall	3 14
Other expenses, Town hall	169 86
Cutting down tree in Town squares	98 25
Perambulating	29 00
Premium on bonds, certifying notes, etc.	769 15
One half cost setting telephone poles	37 54
H. K. Richardson, special trips 1917-1918	35 00
Election of officers, 1920	50 00
Lunch for Election Officers	7 54
M. E. Tyler, services at election	5 00
M. E. Tyler, labor on voting list	3 00
Town Reports	72 00
Ballots	16 90
Repairing culverts on Main street	75 00
Recording deeds, etc.	19 77
M. E. Tyler, special work on State highway	18 11
Blowing whistle	50 32
Miscellaneous	76 15

CONTINGENT ACCOUNT

19

H. K. Richardson, 4 days at water hearing	20 00
Care of Town square light	29 98

Salary of Sealer of Weights and Measures :

T. Robinson, 1920	38 86
E. O. Campbell, 1921	50 00
Equipment for sealers of weights and measures	44 26
Town Clerk, expenses	9 31
Town Clerk, fees, etc,	31 65
Town Treasurer, postage	12 00
Town Treasurer, administering oath	3 00
Town Treasurer, receipt pads	50

Selectmen's Expenses :

Postage	1 22
Supplies	27 09
Auto hire	14 00
H. K. Richardson, 1920-1921	25 00

Town Accountant's Expenses :

2 journals	9 75
Moving safe	2 00
2 State Aid books	4 00
Supplies and postage	23 66

Tax Collector's Expenses :

Postage	32 44
Stationery	19 40
Tax bills, demands, etc.	17 09
Insurance on collector	25 50

Assessor's Expenses :

Warrant book, etc.	7 21
Auto hire	4 00
M. E. Tyler	6 09
B. F. Phillips	11 00

\$2,657 77

Middleton Electric Light Co.

Depreciation Reserve

By transfer from Reserve Fund to above reserve at end of fiscal year Dec., 1921	\$462 69
--	----------

Lighting Streets

Appropriation	\$1,000 00	
Transferred from special reserve	6 77	
		\$1,006 77
Expended		\$1,006 77

Special Home Construction

Appropriation		\$333 60
Expended	\$253 19	
Transferred to reserve	80 41	
		\$333 60

Special Street Construction

Appropriation	\$101 00	
Transferred from reserve	148 98	
		\$249 98
Expended		\$249 98

Forest Street Construction

Appropriation	\$ 52 00	
Transferred from reserve	143 60	
		\$195 60
Expended		\$195 60

Interest Electric Light Note

Appropriation	\$116 00	
Transferred from special reserve	11 53	
		\$127 53
Expended		\$127 53

Depreciation Electric Light

Appropriation	\$315 00	
Received from Home light repair work	12 41	
Transferred from special reserve	294 58	
		\$621 99
Expended		\$621 99

Home Light Account

Receipts from sale of electricity		\$3,019 26
Expended for electricity	\$1,758 45	
M. E. Tyler, manager	331 72	
Miss M. Cronan, labor on State Report	25 00	
Other expenses	199 21	
Transferred to reserve	704 88	
		\$3,019 26

School Department**Schools**

Appropriation	\$7,000 00	
Received from State Treasurer	2,170 71	
Received from Town of Boxford, tuition	120 00	
Received for Town tuition	30 00	
Transferred from reserve	1,727 92	
		\$11,048 63

Salaries, superintendent	\$500 02
" grade teachers	4,540 00
" music "	255 00
" drawing "	105 00
" sewing "	269 50
" janitor	750 00
Expenses, superintendent	89 89
Transportation of children	1,810 00
Doctor, nurse and expenses	349 60
Tuition of children in other schools	1,769 20
Fuel	565 00
School committee expenses	13 17
(also see incidentals).	
Electric lights	12 00
Truant officer	10 00
Water, repairs, etc.	10 25
	<hr/>
	\$11,048 63

School Books and Supplies

Appropriation	\$ 200 00
Refunds on returned supplies	6 53
Transferred from reserve	485 81
Transferred from special reserve	43 63
	<hr/>
	\$735 97
Books	\$657 17
Supplies	39 30
Reports	24 00
Diplomas	15 50
	<hr/>
	\$735 97

School Incidentals

Appropriation	\$200 00	
Received from sale of lumber	6 16	
Transferred from special reserve	39 99	
		\$246 15
Medicinal supplies	7 22	
Repairs to school	136 71	
Miscellaneous	51 04	
Committee expenses, (also see schools)	16 80	
M. E. Tyler, school census	15 50	
Graduation tickets and programs	13 18	
Tuning piano	3 50	
Penmanship certificates and pens	2 20	
		\$246 15

High School Transportation Tickets

Appropriation	\$600 00	
Received from State Treasurer	373 20	
		\$973 20
Expended	\$740 14	
Transferred to reserve	233 06	
		\$973 20

County Tax

Due as per tax levy	\$2,157 60
Expended	\$2,157 60

State Tax

Due as per tax levy	\$4,269 50
Expended	\$4,269 50

Abatement 1919

Balance January, 1921	\$104 77	
Transferred from abatement reserve	<u>95 77</u>	\$200 54
Taxes abated, 1921		\$200 54

Abatement 1920

Balance, January, 1921		\$317 89
Taxes abated, 1921	\$170 18	
Balance, December 31, 1921	<u>147 71</u>	\$317 89

Abatement 1921

As per tax levy		\$329 02
Taxes abated, 1921	18 27	
Balance, December 31, 1921	<u>310 75</u>	\$329 02

Abatement Reserve

Transferred from reserve as per 1921 statement		\$197 18
Transferred to abatement, 1919	\$ 95 77	
Balance, December 31, 1921	<u>101 41</u>	\$197 18

Taxes 1918

Receipts		\$1 00
Transferred to reserve		\$1 00

Taxes 1919

Receipts		\$3,290 68
Balance due January, 1921	\$3,246 78	
Transferred to reserve	43 90	
		<u>\$3,290 68</u>

Taxes 1920

Receipts	\$6,823 82	
Balance due December 31, 1921	4,342 42	
		<u>\$11,166 24</u>
Balance due January 1, 1921		\$11,166 24

Poll Taxes 1921

Receipts	\$1,314 00	
Balance due December 31, 1921	15 00	
		<u>\$1,329 00</u>
Due as per tax levy		\$1,329 00

Taxes 1921

Receipts	\$17,485 27	
Balance due December 31, 1921	12,275 08	
		<u>\$29,760 35</u>
Tax levy	\$29,675 21	
Additional tax levy	85 14	
		<u>\$29,760 35</u>

Moth Assessments

Receipts	\$251 30	
Balance due December 31, 1921	92 30	
		<u>\$343 60</u>
As per tax levy		\$343 60

Revenue Notes

Notes payable January 1, 1921	\$22,000 00	
Notes payable, contracted during 1921	28,000 00 *	
		\$50,000 00
Notes payable paid	\$27,000 00	
Balance notes payable December 31, 1921	23,000 00	
		\$50,000 00

Treasurer of Massachusetts

Receipts	\$1,223 35	
Transferred from reserve	224 00	
Balance due December 31, 1921	1,019 73	
		\$2,467 08
Balance due January 1, 1921	\$1,447 35	
Due account of moth department	443 59	
Due account of State aid	384 00	
Due account of one half military aid	60 00	
Due account of board of health	132 14	
		\$2,467 08

Cash Account

Balance on hand January 1, 1921	\$ 8,949 03	
Receipts for the year	70,234 14	
		\$79,183 17
Selectmen's orders	\$73,642 08	
State aid	384 00	
Cash balance December 31, 1921	5,157 09	
		\$79,183 17

It will be noticed that there is a difference of \$462 69 between the Treasurer's Cash Balance and the above one. This is due to the fact that the Treasurer has set aside a like amount under the head of Electric Light Depreciation Fund.

Reserve Account

Balance as per statement January 1, 1921	\$3,368 72	
Income tax, 1918	20 00	
Income tax, 1919	63 00	
Income tax, 1920	735 00	
Income tax, 1921	105 00	
Income tax, general	609 00	
Corporation tax, domestic	871 96	
Corporation tax, public service	105 01	
Corporation tax, foreign	7 68	
Reimbursement for loss of taxes at colony	425 96	
Temporary aid	266 35	
Compensation on Inspector of Cattle	75 00	
Civilian war poll tax	93 00	
Soldiers' exemption	80 02	
Street railway tax	42 76	
National Bank tax	31 31	
Repurchase of Eastern Mass. R. R. bonds	106 20	
Dog tax	40 91	
Tax around pond	206 40	
Sale of cemetery lot	18 00	
All licenses	15 85	
Transfers from various departments	2,584 54	
		\$9,871 67
Transfers to board of health	\$ 217 25	
" " special highway	2,041 03	
" " school books and supplies	485 81	
" " electric light special street		
construction	148 98	
" " electric light Forest street		
special	143 60	
" " Treasurer of Massachusetts to		
close account	224 00	

Transfers to H. Young to close account	1 12	
“ “ T. Robinson to close account	11 14	
“ “ abatement reserve	197 18	
“ “ overdrawn moth to close acct.	593 95	
“ “ electric light depreciation	462 69	
“ “ special reserve per Selectmen	804 31	
“ “ surplus account	4,540 61	
		<hr/>
		\$9,871 67

Special Reserve Account

Special Town Meeting, December, 1921	\$3,500 00	
Trans. from reserve order of Selectmen	804 31	
		<hr/>
		\$4,304 31
Transferred to various accounts by overdrafts		
as per analysis list of appropriation, etc.		\$4,304 31

Analysis of Tax Levy

Money raised to be expended as follows:

County tax	\$2,157 60	
State tax	4,269 50	
Appropriations March, 1921	25,833 23	
Appropriations Dec., 1920, special meeting	3,500 00	
Overlay, 1921	329 02	
Moth assessment and private work	343 60	
		<hr/>
		\$36,432 95

BALANCE SHEET

29

Money for the above to be raised as follows:

Tax levy including additional levy	\$29,760 35	
Estimated revenue	5,000 00	
Poll tax	1,329 00	
Moth assessment and private work	343 60	
		<u>\$36,432 95</u>

Balance Sheet

Cash on hand	\$ 5,157 09	
Due from taxes, 1920	4,342 42	
“ “ taxes, 1921	12,275 08	
“ “ poll tax, 1921	15 00	
“ “ State treasurer	1,019 73	
“ “ City of Lynn	183 80	
“ “ moth assessment, 1921	92 30	
“ “ accounts receivable	441 10	
“ “ “ “	25 53	
“ “ private moth work	76 45	
Estimated revenue	5,000 00	
Tax levy to be raised in 1922	3,500 00	
		<u>\$32,128 50</u>
Bills payable	\$ 455 59	
Notes payable, (revenue)	23,000 00	
Surplus	4,540 61	
Middleton electric light depreciation reserve	462 69	
Abatement, 1920	147 71	
Abatement, 1921	310 75	
Abatement reserve	101 41	
Excess and deficit	3,109 74	
		<u>\$32,128 50</u>

Net Funded Debt Account

Net funded debt		\$5,400 00
Refunding notes	\$2,300 00	
Highway loan	600 00	
Electric light loan	2,500 00	
		<hr/>
		\$5,400 00

Trust Account

Trust funds		\$30,680 09
David Cummings charity fund, stock	\$ 900 00	
David Cummings charity fund, cash	6,879 62	
Charles L. Flint library fund	5,085 84	
B. F. Emerson library fund	10,077 89	
Cemetery perpetual care fund	7,736 74	
		<hr/>
		\$30,680 09

Treasurer's Report for the Year 1921**RECEIPTS**

Balance January 1, 1921	\$8,949 03
Henry A. Young, rent of Town hall	313 60
“ rent of piano	28 25
“ 1918 taxes	1 00
“ 1918 interest	1 50
“ 1919 taxes	3,090 14
“ 1919 interest	338 16
“ 1920 taxes	6,673 89
“ 1920 interest	255 99
“ 1921 taxes	17,722 38
“ 1921 polls	1,314 00

Henry A. Young, 1921 interest	12 60
“ abatement 1919 taxes	200 54
“ abatement 1920 taxes	149 93
“ abatement 1921 taxes	14 19
M. E. Tyler, electric light collections	2,998 04
“ electric light construction	33 63
Interest on deposits	107 60
County Treasurer, rebate dog tax	40 91

STATE TREASURER:

Income tax 1918	20 00
“ “ 1919	63 00
“ “ 1920	840 00
“ “ 1921 (general)	609 00
“ “ 1921 (schools)	830 00
Corporation tax, public service	105 01
“ “ domestic	871 96
“ “ foreign	7 68
Gypsy and brown tail moth	624 55
Support of paupers	52 50
Burial of paupers	30 00
Vocational education	98 55
Tuition of children	229 50
Highway department	6 40
Loss of taxes at colony	425 96
Division of forestry	6 25
Temporary aid	266 35
Inspector of animals	75 00
High school tuition	626 00
School superintendent	386 66
Transportation high school pupils	373 20
National bank tax	31 31
Street railway tax	42 76
Military aid	45 00

State aid	570 00
Soldiers' exemption	80 02
Repurchase bonds Eastern Mass. St. Railway	106 20
Civilian War poll tax	93 00

SUNDRY RECEIPTS:

Fannie Flint, account poor department	7 00
Joan U. Newhall, private moth work	11 10
B. and M. R. R. forest fire	32 00
B. and M. R. R. sealing scales	1 18
Merchants National Bank revenue note No. 5	11,000 00
Merchants National Bank revenue note No. 4	5,000 00
Merchants National Bank revenue note No. 3	12,000 00
Burt McGlauflin, private moth work	124 00
Burt McGlauflin, lead sold	52 65
Town of Danvers, tax on land around pond	206 40
Town of Boxford, account of school dept.	120 00
First district court, fines	36 30
Interest on cemetery endowments	389 40
Fred A. Smith, tuition	30 00
J. A. Atwood, cemetery lot sold	18 00
City of Lynn, account poor department	167 95
Elmer O. Campbell, sealer's fees	15 95
Harry Phillips, account forest fire	2 75
Town of Danvers, refund water, cemetery	6 00
Town of Danvers, account of poor dept.	163 00
Various licenses	15 85
J. A. Atwood, refund endowed lots	1 60
Elmer O. Campbell, refund Memorial Day	5 74
Miscellaneous	15 06

\$79,183 17

EXPENDITURES

Town orders	\$74,104 77
State aid orders	384 00
Balance on hand January 1, 1922	4,694 40
	<hr/>
	\$79,183 17

Electric Light Depreciation Fund

Balance in hands of Town Treasurer, December	
31, 1921	\$462 69

H. H. BRADSTREET,
Treasurer.

Report of Auditor

To the Board of Selectmen :

This is to certify that I have examined the books and vouchers of the receipts and expenditures of the several departments of the Town of Middleton and find them correct.

FRANK B. TYLER,
Auditor.

ANNUAL REPORTS
OF THE
VARIOUS COMMITTEES
OF THE
TOWN OF MIDDLETON
FOR YEAR ENDING DECEMBER 31, 1921

PART II

Cemetery Endowment Account

NAME	No. of Lot	Fund	Balance 1920	Interest Received	Amount Withdrawn	Balance
Atwood, L. Frank . . .	360	\$100 00	\$151 44	\$6 87	\$20 00	\$138 31
Averill, Edward P. . .	52	100 00	100 55	4 55	4 00	101 10
Averill, Joseph . . .	346	100 00	101 66	4 59	4 00	102 25
Barnaby, Caroline V. .	646	100 00	100 00	6 89	4 00	102 89
Batchelder, Harold T. .	528	75 00		56		75 56
Berry, Allen	112	122 90	138 01	6 28	8 00	136 29
Bryer, Allen D. . . .	526	100 00	110 33	5 00	8 00	107 33
Conlon, Mary A. . . .		100 00				100 00
Curry, Mary A. . . .	342	100 00	100 00	3 00	3 00	100 00
Curtis, Phoebe		50 00	52 14	2 36	3 00	51.50
Day, Mrs. Geo. E. . . .	588	50 00	50 28	2 28	2 00	50 56
Dennett, Ruth H. . . .	24	75 00	76 78	3 47	5 00	75 25
Estey, Annie E. . . .	572	100 00	109 66	4 97	4 00	110 63
Esty, Allena A. . . .	258	100 00	101 69	4 59	5 00	101 28
Esty and Hutchinson .	48	100 00	102 69	4 67	4 00	103 33
Eaton, Irvin L. . . .	168	75 00	76 30	3 47	4 00	75 77
Fowler, Alonzo	12	100 00	118 16	5 36	10 00	113 52
Frame, L. M.	516	125 00	139 01	6 33	10 00	135 34
Fuller, Jeremiah . . .	70	75 00	79 57	3 60	4 00	79 17
Fuller, Sophronia . . .	236	200 00	270 74	12 29	20 00	263 03
Fuller, Timothy & Lydia	268	100 00	102 89	4 66	5 00	102 55
Flint, G. B.	152	65 30	66 05	3 00	4 00	65 05
Goswiler, Carl B. . . .	716	150 00	150 00	4 53	4 00	150 53
Gifford, William . . .	180	100 00	106 28	4 82	6 00	105 10
Gould, Porter I. . . .	414	100 00	102 67	4 64	5 00	102 31
Goodwin, Ira E., Heirs of	380	100 00	108 30	4 91	3 00	110 21
Graves, D. A.	234	100 00	109 60	4 97	6 00	108 57
Haskell Ella C. . . .	390	200 00				200 00
Hall, E. P.	106	100 00	100 00	5 32	4 00	101 32
Harlow, Levi	684	100 00	100 72	4 55	5 00	100 27
Higgins, Lewis S. . . .	264	100 00		75		100 75
Hobbs, Kathryn . 1/2	588	50 00	52 01	2 36	2 00	52 37
Hutchinson, Caroline A.	253	100 00	102 39	4 64	6 00	101 03
Hutchinson, Elisha P.	740	100 00	103 45	4 68	5 00	103 13
Hutchinson and Russell	518	100 00	101 03	4 59	4 00	101 62
Jones, John E.	372	100 00	101 10	4 59	5 00	100 69

Cemetery Endowment Account—continued

NAME	No. of Lot	Fndd	Balance 1920	Interest Received	Amount Withdrawn	Balance
Jones, Samuel . . .	290	100 00	100 40	4 55	4 00	100 95
McIntire, Abram S. . .	132	75 00	76 54	3 47	4 00	76 01
McIntire, Annie M. . .	398	100 00	127 98	5 79	5 00	128 77
Peabody & Hutchinson	182-84	150 00	175 17	7 97	8 00	175 14
Peabody, Dean . . .	344	100 00	100 00	3 40	3 40	100 00
Peabody, Laura E. . .	534	100 00	100 00	5 32	4 00	101 32
Peabody, A. W. . . .	90	200 00	207 95	9 43	5 00	212 38
Peabody, S. Maria . .	584	100 00	105 45	4 77	6 00	104 22
Peabody, Samuel M. .	204	100 00	113 33	5 13	6 00	112 46
Peabody, William M. .		100 00	102 99	4 66	5 00	102 65
Pike, Sarah J. . . .	412	125 00	142 93	6 49	8 00	141 42
Phelps, William M. . .	148	100 00	110 97	5 02	6 00	109 99
Richardson, Benj. F. .	164	100 00	101 10	4 59	5 00	100 69
Richardson, Rev. D. W.	410	100 00		1 13		101 13
Richardson, Daniel . .		100 00		1 13		101 13
Richardson, Lucy G. .	80	100 00	117 19	5 31	6 00	116 50
Russell, P. B. . . .	430	200 00	240 36	10 91	15 00	236 27
Smith, E. D. & M. J. .	436	100 00	101 53	4 59	4 00	102 12
Smith, Sarah F. . . .	102	100 00	106 96	4 84	4 00	107 80
Soper, Polly A. . . .	298	100 00	105 82	4 79	8 00	102 61
Styles, David. . . .		150 00	170 89	7 75	10 00	168 64
Stiles, Farnham . . .	10	100 00	109 28	4 95	5 00	109 23
Taylor, Benjamin H. .	333	100 00	101 08	4 59	5 00	100 67
Thomas, H. Amelia . .	64	75 00	75 42	3 42	3 42	75 00
Wellman, John R. . .	40	200 00	222 99	10 11	25 00	208 10
Weston, Samuel W. . .	36	200 00	265 41	12 06	25 00	252 47
White, Henry F. . . .	208	75 00	75 40	3 42	3 00	75 82
Wilkins, Henry A. . .	254	100 00	109 24	4 95	8 00	106 19
Wilkins, Edward W. .	172	75 00	75 80	3 42	3 00	76 22
Wilkins, Susan A. . .	596	100 00	102 44	4 64	5 00	102 08
Wilkins, Samuel H. . .	230	100 00				100 00
Young, John	278	100 00	100 00	4 15	4 00	100 15

\$7,736 74

Endowed Lots Account

Interest from Salem Five Cents Savings Bank	\$82 40	
Interest from Salem Savings Bank	5 00	
Interest from Danvers Savings Bank	302 00	
J. A. Atwood refund	1 60	
		<hr/>
		\$391 00

EXPENDITURES

Care of Lots	\$391 00
--------------	----------

H. H. BRADSTREET,
Treasurer.

**Report of Sealer of Weights and Measures
for Year Ending November 30, 1921**

	Adjusted	Sealed	Condemned
Platform Scales over 5,000 lbs.	1	1	
Platform Scales under 5,000 lbs.	3	12	
Computing Scales	1	2	
Personal Weighing Scales			1
Bean Scales		1	
Counter Scales	3	14	
Spring Scales	2	10	2
Weights	56	126	1
Liquid Measures	1	44	1
Linear Measures		2	
Auto. Liquid Measuring Devices	3	7	
	<hr/>	<hr/>	<hr/>
	70	219	5

Sealing Fees Collected \$15.95

INSPECTIONS

Stores 7; Pedler's Scales 2; Pedler's Licenses 2; Ice Scales 1;
Grain 1; Gasoline Pumps 5; Dry Commodities 2; Bread 8;
Butter 6.

Respectfully submitted,

ELMER O. CAMPBELL,
Sealer of Weights and Measures.

**Report of David Cummings' Fund
December 31, 1921**

Balance Salem Five Cents Savings Bank,		
January 1, 1921	\$3,311 12	
Balance Salem Savings Bank, Jan. 1, 1921	3,494 78	
United Shoe Machinery Co. dividends	48 00	
Interest on deposit	307 83	
		\$7,161 73
Paid Trustees' orders	\$ 282 11	
Balance Salem Five Cents Savings Bank,		
January 1, 1922	3,317 10	
Balance Salem Savings Bank, Jan. 1, 1922	3,562 52	
		\$7,161 73
24 shares United Shoe Machinery Co.'s common stock, value January 1, 1922—\$37 50.		
Aid rendered worthy poor		\$282 11
Orders drawn on Town Treasurer		\$282 11
Wood on hand January 1, 1922, 8 cords		

Respectfully submitted,

MAURICE E. TYLER
J. ALLEN ATWOOD

Trustees.

Trustees Report of the B. F. Emerson Fund

To the Board of Selectmen

Middleton, Massachusetts

Dear Sirs :

The Trustees of the B. F. Emerson fund wish to submit the following report showing the standing of the fund as of December 31, 1921, together with the detail of income for the year 1921, and the disposition that has been made of it.

INVESTMENTS	BOOK VALUE	INCOME
33 shares Atchinson R. R. preferred (par value \$100 00)	\$3,482 81 at 5%	\$165 00
\$2,000 Atchinson R. R. general mortgage bonds at	4%	80 00
\$1,000 N. Y. Central & H. R. R. debenture bonds	1,031 25 at 4%	40 00
\$1,000 Western Tel. & Tel. collateral trust bonds	1,002 50 at 5%	50 00
CASH IN SAVINGS BANKS		
Andover Savings Bank	\$1,201 67 at 5%	\$60 04
Danvers Savings Bank	988 25 at 4.5%	4 46
Salem Savings Bank	1,039 19 at 4.5%	46 76
Broadway Savings Bank, Lawrence	1,332 22 at 5%	66 60
	<u>\$10,077 89</u>	<u>\$552 86</u>

DISPOSITION OF 1921 INCOME

Paid Maurice E. Tyler, account library	\$546 86
Paid Naumkeag Trust Co., box rent	<u>6 00</u>
	\$552 86

Respectfully submitted,

MAURICE E. TYLER
H. HERBERT WILKINS
ALBERT F. HENDERSON
HARLEY M. TYLER
ARTHUR E. CURTIS

Trustees B. F. Emerson Fund.

List of Jurors

The following list of jurors prepared by the Selectmen in accordance with Chapter 348, Acts of 1907:

Anderson, Lewis, South Main Street, Machinist.
 Bouchard, Louis N., East Street, Farmer.
 Currier, Herbert J., Forest Street, Farmer.
 Godbout, Onisine, Park Avenue, Farmer.
 Graham, Benjamin J., Off Maple Street, Machinist.
 Hutchinson, Charles, North Main Street, Shoe Cutter.
 McCredie, James G., Pleasant Street, Nurse.
 Milbery, J. Wesley, Park Avenue, Farmer.
 Mason, Charles A., North Main Street, Farmer.
 Meade, Edwin B., East Street, Farmer.
 Mohan, Daniel A., Forest Street, Farmer.
 Osgood, Clarence, South Main Street, Farmer.
 Rice, Walter B., Maple Street, Hardware Dealer.
 Sheldon, Oscar H., Off Maple Street, Contractor.
 Steele, C. Fred, King Street, Carpenter.
 Turnbull, William G., Boston Street, Machinist.
 Vaughn, Edward E., Pleasant Street, Clerk.
 Wilkins, Albert A., Maple Street, Electrician.
 Wilkins, G. Payson, East Street, Farmer.
 Young, William H., Pleasant Street, Carpenter.

FLINT PUBLIC LIBRARY

Trustees' Report

M. E. Tyler, Treasurer, in account with Flint Public Library.	
Charles L. Flint fund	\$5,000 00
Unexpended interest	4 92
	<hr/>
	\$5,004 92

Deposited in the banks as follows :

Andover Savings Bank	\$ 243 25	
Danvers Savings Bank	986 51	
Broadway Savings Bank, Lawrence	1,866 96	
Essex Savings Bank, Lawrence	1,000 00	
Salem Five Cents Savings Bank	908 20	
		\$5,004 92

January 1, 1922, cash in hands of

Treasurer as last report	\$ 50 01	
Received from A. F. Henderson, B. F. Emerson fund	546 86	
Received from Town treasurer, Town appropriation	200 00	
Received from Salem Five Cents Savings Bank	50 00	
Received from Essex Savings Bank, Lawrence	50 00	
Received from Broadway Sav. Bank, Lawrence	93 30	
Received from Andover Savings Bank	100 00	
Received from Edith L. Fletcher, clerk for overtime on books	18 60	
Received from M. E. Tyler for grass	2 50	
		\$1,111 27

Amount of bills paid for books :

Charles E. Lauriat Company	\$109 74	
Gaylord Brothers	2 75	
DeWolfe Fisk Company	7 20	
		\$119 69

Miscellaneous bills paid Edith L. Fletcher,
services as librarian

	\$400 00	
Middleton Electric Light Department	28 80	
George O. McIntire, labor	3 00	
F. J. Barnard & Co., rebinding books	114 70	
Charles E. Wilkins, wood	6 00	
Frank Taylor, insurance	78 20	

Joseph A. Lewis, trimming hedge	4 00
Danvers Water Board, water	12 50
A. A. Pembroke, flowers for Emerson lot	2 50
George E. Smith, mason work	6 50
M. E. Tyler, labor and cash paid out	9 77
William M. Young, electric light work	3 00
C. W. Hutchinson, care of lawn and repair- ing stove	31 10
J. A. Atwood, care of Emerson lot	4 00
C. R. Tapley, insurance	21 72
Laura E. Peabody, repairing chairs	5 00
C. S. Hutchinson, fertilizer	5 50
O. H. Sheldon, wood	10 50
John E. Bent, sawing wood	1 50
E. G. Richardson, repairing mower	1 50
Caskin & O'Connell, repairing furnace	6 25
Edward B. Woodbury, coal	114 74
Edith L. Fletcher, cash, labor, expenses, etc.	39 88
	<hr/>
	\$910 66
Bills paid for books	119 69
	<hr/>
	\$1,030 35
Cash on hand	80 92
	<hr/>
	\$1,111 27

Respectfully submitted,

GALEN B. HOWE
HENRY A. YOUNG
MAURICE E. TYLER
CHARLES W. HUTCHINSON
WILLIAM R. GODFREY
GEORGE E. BARNABY

Trustees.

Librarian's Report—Annual Statistics

Volumes in library January 1, 1921		8,483
Volumes added by purchase	77	
Volumes added by gift, Library Commision	32	
Volumes added by gift, Commonwealth	10	
Volumes added by gift, Rev. H. A. Abbe	3	
Volumes added by gift, Henry F. White	1	
Volumes added by gift, Miss Grace C. Alden	1	
Volumes added by gift, Order of Red Men	1	
Volumes added by gift, Charles E. Walker	1	
Volumes added by gift, other sources	5	
Total number of volumes added	131	
Total number of volumes discarded	11	
Net gain		120
Volumes in Library, January 1, 1922		8,603
Circulation of books for the year ending January 1, 1922		8,835
Average monthly circulation		736
Largest circulation, March, 1921		1,001
Smallest circulation, September, 1921		575
New borrowers registered		93
Number of times Library has been opened		113
Number of visitors registered		64
Number of worn volumes replaced		17
Number of volumes rebound		74

During the past year the Library has had an exhibit of pictures on "Our Natonal Parks", remaining for one month; also a very fine exhibit of pictures of Venice. With the views of Venice was a collection of over thirty books pertaining to Venice. We are grateful to the Woman's Educational Association of Boston for these loan exhibits. The Division of Public Libraries of the State Board of Education has presented the Library with over thirty volumes of worth while reading, mostly juvenile.

In the autumn Mr. Frank A. Carlton of Maple Street, presented the Library with a fine pair of andirons for the reading room fireplace. The cheeriness, as well as the warmth of the open fire on the hearth adds to this room. We are very grateful to Mr. Carlton for this gift.

The following magazines have been upon the reading table during the past year: American Magazine, American Boy, Atlantic, Century, Country Life, Harper's Monthly, McClure's, Munsey's, National Sportsman, Reviews of Reviews, St. Nicholas, Scribner's, Woman's Home Companion, Our Dumb Animals, Open Road, Independent Woman, Scientific American, Life, Outlook, Youth's Companion, Dearborn Independent, and National Republican.

Through the courtesy of the Library Commission, the librarian attended a three week's course in "Library Science" at Simmons College, Boston, during July.

It is pleasing to note that the circulation of books has been greater by 1,291 than that of last year.

I wish to take this opportunity to thank the Trustees for their support and co-operation in the management of the Library during the past year.

Respectfully submitted,

EDITH L. FLETCHER, Librarian.

Tax Collector's Report

1919 TAXES

Balance January 1, 1921		\$3,280 66
Personal and real estate collected	\$3,080 12	
Abatements	200 54	
	<hr/>	\$3,280 66
Interest collected to January 1, 1922		338 16

1920 TAXES

Balance due January 1, 1921	\$11,251 36
Personal and real estate collected to January 1, 1922	6,673 89
Abatements, January 1, 1922	149 93
Uncollected personal and real estate to January 1, 1922	4,427 54
	<hr/>
	\$11,251 36
Interest collected to January 1, 1922	255 99

1921 TAXES

Taxes assessed for the year 1921	\$31,432 95
Personal and real estate collected January 1, 1922	\$17,722 38
Polls, and personal estate collected January 1, 1922	1,314 00
Uncollected personal and real estate and moth	12,367 38
Uncollected polls, January 1, 1922	15 00
Abatements	14 19
	<hr/>
	\$31,432 95
Interest collected to January 1, 1922	12 60

HENRY A. YOUNG,
Collector of Taxes for Town of Middleton.

**Town Hall and Piano Report for Year Ending
December 29, 1921**

Entertainment and dance	\$150 05
Improved Order of Red Men	98 65
Middleton Grange No. 327	64 80
Piano	28 25
	<hr/>
	\$341 75

**Report of Vital Statistics for Year Ending
December 31, 1921**

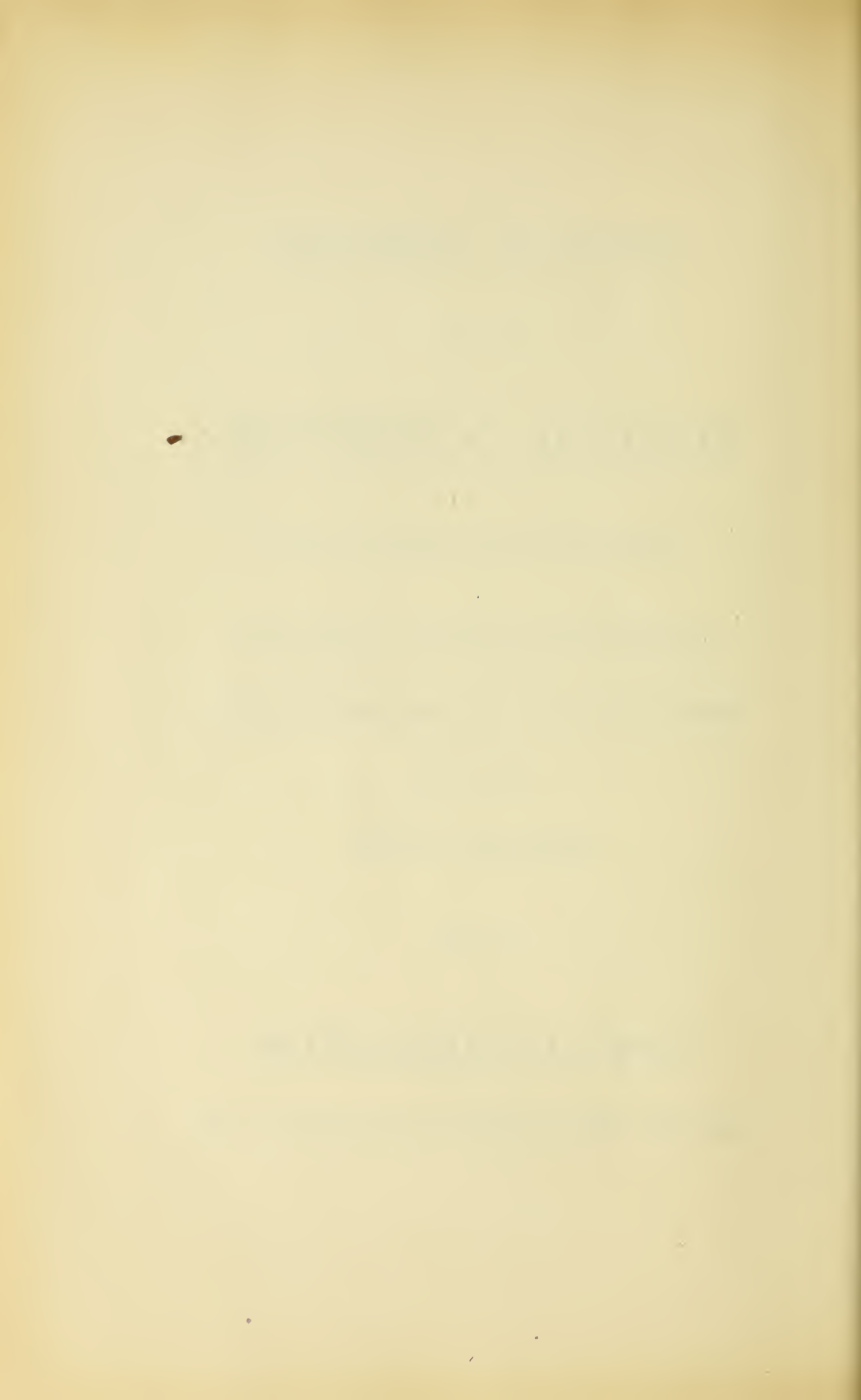
Marriages 8 ; Births 15 ; Deaths 36.

Respectfully submitted,
WILLIAM A. CANNAVAN, Town Clerk.

ANNUAL REPORT
OF THE
SCHOOL COMMITTEE

TOGETHER WITH THE REPORTS OF THE
SUPERINTENDENT OF SCHOOLS
PRINCIPAL OF GRAMMAR SCHOOL
AND OF THE
SCHOOL NURSE

OF THE
TOWN OF MIDDLETON
FOR THE YEAR ENDING DECEMBER 31, 1921



School Department

Arthur E. Curtis, Chairman,	Term expires 1922
Mrs. Ruth M. Hastings, Secretary (Resigned)	Term expires 1924
George E. Gifford,	Term expires 1923

Ralph R. Barr, Superintendent of Schools
Dr. C. L. Buck, School Physician
Mrs. M. E. Roundy, R. N., School Nurse

TEACHING STAFF

Miss C. Alice Manning, Principal Grades 7-8
Miss Caroline M. Knight, Teacher Grades 5-6
Miss Fannie C. Hinkley, Teacher Grades 3-4
Miss Aletha F. Page, Teacher Grades 1-2
Miss B. Gertrude Haywood, Teacher of Sewing
Miss Genie F. Kimball, Teacher of Music
Miss Blanche A. Millard, Teacher of Drawing

Graduates

Harry Daniel Berry, Frank Stewart Bryer, Ernest Raymond Gould, Lawrence Wendell Kinney, Gertrude Veronica Leary, Grace Winnona Lee, William Cook Meade, Olin Sewall Pettingill, Jr., Eleanor Mary Rice, Harold Knowlton Smith, James Lawrence Tedford, Marion Emma Waitt, Lena Aurelia Wright.

Report of the School Committee

To the citizens of the Town of Middleton :

In accordance with Section 6, Chapter 43 of the revised laws, relating to public instruction, your School Committee submit to you this report, together with reports of the Superintendent of Schools, the Principal and of the School Nurse.

In reviewing the work of the past year we are pleased to state that no changes in the teaching staff have been made. A supervisor of drawing, Miss Blanche A. Millard has been engaged. Mr. Roscoe G. Frame resigned August 1 and Mr. Ralph R. Barr of North Attleboro was elected by the joint committee to fill the office of Superintendent of Schools for the union district, comprising the towns of Wilmington, Middleton and Boxford.

It seems advisable to mention two large items of expense which have doubled during the last five years and over which the committee has little control. There are now twenty-five pupils attending high school, a list of whom is given with this report. The cost of tuition for these pupils amounts to about \$2,500 during the year. The cost of transporting these pupils to adjacent towns amounts to another \$1,000. We cannot accurately predict, at this time, how many additional pupils will attend high school next September, but we shall not be surprised if the number reaches thirty. Although the appropriation for the School Department may at first seem large, no less than \$3,500 will be expended for high school tuition and transportation.

The recent State law regarding reimbursements to towns and cities must also be considered. During the last few years the School Department has received over \$1,000 annually from the State. This year money received from the State must be placed in the Reserve Fund.

The educational policy of the School Department has been one of aggressive progress. In carrying out this policy, the Superintendent, Principal and teachers have worked faithfully and well. The hearty co-operation of the Board of Selectmen and the citizens of the town have made it possible for the School Department to maintain the unusually high standard which our schools enjoy.

Respectfully submitted,

ARTHUR E. CURTIS,
MRS. RUTH M. HASTINGS,
GEORGE E. GIFFORD.

January 23, 1922.

Report of the Superintendent

North Wilmington, Mass. January 10, 1922.

To the School Committee of Middleton:

Madam and Gentlemen:

I have the honor to submit the following report for the fiscal year ending December 31, 1921.

Upon assuming my duties as your superintendent, I found my work, outside the regular class room supervision, necessarily limited to plans already drawn and which called for the expenditure of money that would obviously exceed the appropriation voted. While the situation was much more embarrassing to you as committee members than to me; it was altogether unnecessary and should not be allowed to occur again. The development of a state wide policy in public education has witnessed a vast amount of legislation involving minimum salaries for teachers, university extension, vocational education, continuation schools, public health, school attendance and

state aid and reimbursement, the latter tending to equalize educational opportunities throughout the state. These recent statutes have forced many changes in school finance. The state now requires that towns appropriate for schools a definite sum of money, a "flat appropriation". The reimbursements cannot be given to the school committee but must be paid directly to the town. Moreover, the matter of reimbursement depending as it does upon the State averages cannot be determined accurately in advance.

The inevitable consequence is an enlargement of the school budget. Naturally the inclusion of so many new activities in our schools increases the expense as compared with that of even a few years ago but, in the main, we may congratulate ourselves that this budget increase is more apparent than real. The State reimbursement, on account of vocational education, salaries, and transportation is particularly generous to towns of the Middleton type.

In view of the above and so long as present conditions hold, it should seem well to continue our liberal attitude toward transportation and salaries.

Middleton is so situated that it has lent itself naturally to consolidation. Having only one school, there are no clashing sections, no district jealousies. With the best efforts of the community thus directed to a single purpose, the result has been the development of our present efficient and well conducted school. Middleton has no serious school problems, but there is ample room for improvement and progress. In the field of education, the past decade has witnessed the development of many ideas and scientific devices which already have begun to change educational practice and organization. It is necessary and desirable that we accept some of these helpful ideas. We should use more freely the Standard Scales by which the effectiveness of any kind of instruction can be measured and difficulties diagnosed, not only for schools and classes

but for individual pupil as well. We should adopt one of the systems by which intelligence can be measured and thus clear away, in great part, the difficulties involved in the selection of studies, guidance to vocations, in promotions, and in the grading of pupils both gifted and otherwise. We should adapt to our needs the project method and some of the plans involving pupil activity which aim to help the pupil to help himself and to know himself.

Of these more recent achievements in education that have enabled the teacher to work so much more certainly and scientifically, one at least, the Junior High School, has gone beyond the stage of experiment.

The purposes of the Junior High School are well summarized by Inglis:

To correct the defects in our school system through the following provisions:

(1) "Provision for a better co-ordination and articulation between elementary and secondary education and provision for gradual transition from earlier to later grades. This demands: (a) the close relationing of each successive grade with the preceding grade as far as teaching material and teaching method are concerned; (b) gradual change from the one-teacher plan of the elementary school to the many-teacher plan of the secondary school; (c) gradual change from largely supervised work in the earlier grades to more independent work involving initiative, self-reliance, and responsibility in the later grades; (d) the gradual introduction of new subject matter and its relationing to old subject matter.

(2) Provision earlier in the school system to adapt the work of the school to individual difference among pupils in capacities, aptitudes, interest, and future activities, as well as to the differentiated needs of society. This demands: (a) the earlier introduction of some differentiated studies for different groups of pupils; (b) promotion of pupils by subjects rather

than by grades; (c) increased flexibility in the administration of education in the intermediate grades; (d) provision for the introduction of some forms of instruction which may give pupils an opportunity to explore and test out their capacities, aptitudes, and interests; (e) provision for some forms of educational diagnosis and direction; (f) recognition of the needs of those leaving school early; (g) provision for economy of time in the case of brighter pupils.

(3) Recognition of the importance of the factors of retardation and elimination. This involves: (a) reorganization of the subject matter of the present seventh and eighth grades so as to provide a more contentful and effective form of education for those who must leave school early; (b) the introduction of some prevocational education for those pupils; (c) provision for the reduction of retardation and elimination by improved methods of controlling progress through the grades; (d) the encouragement of large numbers of pupils to continue their education into the Senior High School.

(4) Reorganization of teaching materials and teaching methods."

The possibility of a Junior High School in Middleton school should be considered because it provides so many obvious advantages:

First, a study of the summary of the purposes of the Junior High School already quoted reveals the educational opportunities which would come to our pupils especially to those who must leave school early.

Second, a Junior High would provide a common interest to the whole town; it would serve as a stimulus to the development of a spirit of town unity.

Third, the additional year in Middleton would give increased maturity and experience of inestimable value to our high school students. The dangers and difficulties that now

beset our pupils entering for the first time the strange and complex environment of the modern high school would no longer exist for pupils trained in a Junior High School.

Fourth, so many of our neighboring towns and cities have adopted the Junior High School that already our eighth grade graduates are seriously handicapped.

Fifth, since our valuation per pupil in average membership is too high to enable us to receive reimbursement from the state a considerable saving would be effected in tuition alone.

Two additional facts must be considered in any discussion of a Junior High School in Middleton.

In a four room school system, considerable difficulty is found in the regulation of the work of special teachers. A half day each week is usually sufficient for their work but unfortunately it is seldom possible to secure a competent supervisor for a fraction of a day. The result is that in order to make profitable use of the supervisor's time this work has been extended somewhat beyond the usual limit. Such a condition is unavoidable but it should be noticed that with the establishment of a Junior High School, Middleton would require but one additional teacher; the special teachers already employed could easily do the work required for a Junior High School without increasing the expenditures for salaries.

Our school building is old and while remarkably well preserved, in many ways it is ill adapted to meet the demands of a modern school organization. The overcrowding is not yet serious but already the school has outgrown the building. The present arrangement whereby a part of the manual work is done in the town hall, is extremely awkward. Whether this condition is remedied by the erection of a new building or by the construction of an annex to the old, the establishment of a Junior High School well deserves your serious attention.

The present arrangement whereby the superintendent

divides his work among three towns, forces upon individual members of the committee a large part of the clerical work, the issuing of employment and educational certificates and of car tickets. It would be more just and certainly less confusing if this work was assigned to one committee member, preferably a member residing near the school. Such a service would deserve compensation; certainly the member should be provided with a telephone.

I wish to express to the committee deep appreciation of their help and co-operation and to testify again to the loyal support and faithful work of our teachers.

Respectfully submitted,

RALPH R. BARR.

Report of the Principal

Middleton, Mass., February 2, 1922.

To the School Committee of Middleton:

In reply to the request of your secretary, I submit for your consideration the following summary of the last year's work.

The general work has been continued along the lines followed in recent years. The State Course of Study has been used as a basis for grades I—VI, and for the seventh and eighth, for which no course is issued, a plan in accordance with the continuation of the above course for two more years, and at the same time based on present requirements of the Danvers High School, has been in use. The time allotment for each subject is based on that prepared by the State, but necessarily this is adjusted somewhat to fit our conditions, as we have two grades in each room, and these vary in numbers.

The only change in text books during the year was the

introduction of the Aldine Speller, for grades VIII and VII. This has been given a year's test in these classes and has proved the most practical speller I have ever used. I hope it will be possible to have this set for use in the lower grades in the near future.

The matter of text books has become acute, as the purchase of books not absolutely a necessity, has been discouraged during recent years on account of the high cost. Now some sets are completely worn out and must be replaced, while several classes are without suitable books.

As no Supervisor of Drawing was available this subject was continued by the grade teachers, using as a basis, outlines of former years. While the results were good, all felt the need of a Supervisor with a definite plan of work and the election of Miss Millard in September was appreciated.

In close connection with drawing comes manual work of any kind. In the lower grades a period is used weekly for this, consisting of construction work, knitting, raffia baskets, etc., under the regular teacher's direction. This is not only splendid training but also most practical, as sweaters, caps, scarfs, and useful baskets are the results.

The girls of the two upper rooms have sewing for a two hour period each week, under the supervision of Miss Hayward, while the boys have wood work for the same time under their regular teacher. In grades VI and V, these classes are held in the same room, which makes successful results much more difficult to secure.

These groups have been organized into clubs by Mr. De Quoy of the Essex Agricultural School, the girls for the sewing clubs and the boys for handicraft. In this, the regular work is continued with little change, except the organization necessitates meetings conducted by the officers chosen by the pupils. An exhibition will be held in late April under the direction of Mr. DeQuoy.

As no other place was available the manual work for boys of grades VIII and VII has been done in the lower Town hall. In some respects, this is the best "shop" we have had but much time is lost in setting up benches, etc. nearly every period as the hall is of necessity put to other uses during the week. Here our lack of equipment is a great hindrance for we have very few tools in comparison to the number of boys.

Basketry, as manual work, has also been taught in the boys' classes, and many useful articles have been made.

The classes in music have continued their usual good work. Folk dances have been used both for musical training and recreation, in the lower grades, but little can be done in the upper classes on account of lack of room. However an experiment is being made at present which we hope will prove successful and helpful. The assembly of the older classes for community singing has been most successful especially in creating active interest, and securing correct rendering of familiar songs. The value of our new piano has been most evident here.

The efforts of the School Nurse have been directed especially this year toward the children who were under weight. The purchase of the scales in September gave impetus to this movement, for accurate results are now obtainable. The enthusiasm of the pupils themselves is proof that the work is valuable and appreciated. The Health Crusade, instituted by the Massachusetts Tuberculosis League will be under way early in February and will we hope, improve the gains already made.

The Junior Red Cross was organized as usual, and assisted in financing the sale of hot cocoa, while at Christmas we filled twenty boxes for the children in devastated countries.

In closing, I wish to thank the members of the committee for their kindly assistance, and through them, the citizens of Middleton.

I feel that there are few towns in the state, which are more loyal in their support of the schools than Middleton.

Respectfully submitted,

C. ALICE MANNING, Principal.

Report of School Nurse

Danvers, Mass.

To the School Board of Town of Middleton :

I submit the following report of the School Nurse for the year ending December 31, 1921.

During the year Dr. Buck examined 165 pupils and found defects as follows: Diseased tonsils that should be removed 71; Enlarged tonsils 15; Cervical glands 40; Bad teeth 58; Systaltic murmur at apex 18; Malnutrition 30; Infected ear 1; Desmatitis 3.

Number of visits made to school by School Nurse 39; Tonsils removed 16; Teeth repaired 26; Surgical dressing 110; Home calls 60; Number of children weighed 165; Number of children under weight for height 30; Number of children gained in weight 19.

Hot cocoa served at noon from February 8 to April 5. Number of cups of cocoa served 3,000. One-half can of milk served from April 5 to May 1, daily.

In conclusion I wish to express my thanks to the principal and her assistants for their help in the health problem and serving of cocoa; to the Grange and Red Cross for their splendid co-operation, also to Mr. Richardson for his kindness in making a medicine cabinet for our new nurse's room.

We are about ready to start a health crusade movement among the children. If we can obtain the co-operation of all the parents the results will be surprising to everyone.

Respectfully submitted,

MARY E. ROUNDY, R. N. School Nurse.

Students Attending Holton High School

Charles Abbe, Mary Abbe, Mildred Bramham, Frank Bryer, John Gage, Ernest Gould, Frieda Hurlburt, Peter Janoski, Lawrence Kinney, Arnold Leary, Gertrude Leary, Grace Lee, Seaver MacDonald, William Meade, Dorothy Merry, Sewall Pettingill, Grace Pickard, Eleanor Rice, Lillian Richardson, Maurice Tyler, Lawson Waitt, Marion Waitt, Mary Wilson.

North Andover High School

Albert Berry, Raymond Berry.

Distribution of Pupils, April 1, 1921

Grade	AGE											Total
	5	6	7	8	9	10	11	12	13	14	15	
1	4	12	3									19
2		6	7	6	1	1						21
3			1	5	7	2	2	1				18
4				3	9	3	2		1			18
5					4	8	2	1				15
6					1	4	4	8	2	1		20
7							2	6	5	3		16
8								4	3	4	2	13
Total	4	18	11	14	22	18	12	20	11	8	2	140

Recommendations of the
Finance Committee

AND THE

Town Warrant

OF THE

TOWN OF MIDDLETON

PART III

Recommendations of the Finance Committee for the Year 1922

Town Officers' Salaries :

Selectmen	\$300 00	
Assessors	500 00	
Registrars	30 00	
Constable	50 00	
Inspector of Slaughtering	25 00	
Inspector of Cattle	100 00	
Moderator	12 00	
Overseers of Poor	75 00	
Superintendent of Burials	15 00	
Town Clerk	200 00	
Town Treasurer	250 00	
Town Accountant	300 00	
Water Commissioners	30 00	
Tax Collector	250 00	
Sealer of Weights and Measures	50 00	
		\$2,187 00

Janitor of Town Hall, 30 cents per hour.

Protection of Persons and Property :

Police Department	\$800 00
-------------------	----------

Fire Department :

Building Fires	\$100 00
Forest Fires	500 00
Firemen's Wages	65 00
Building Fire, New Hose	300 00

Forestry Department :

Tree Warden	\$600 00
Moth Work	461 41

Health and Sanitation :

Board of Health	\$300 00
Essex Sanatorium Assessment	155 73

Highways and Bridges :

Highways	\$3,000 00
Snow Removal	500 00
Sidewalks	100 00
Bridges	150 00

Charities :

Poor Department	\$,1000 00
Soldiers' Benefits	150 00
Military Aid	60 00

Education :

Schools	\$12,000 00
Library	250 00

Unclassified :

Contingent Account	\$2,500 00
Memorial Day	175 00
Electric Light Department	2,000 00
Cemeteries	600 00
Cemetery Tomb, (transferred from reserve)	900 00
Cemetery Tomb and Moving Tool House	600 00
Interest	1,300 00
Municipal Indebtedness	11,00 00
American Legion	110 00
Cemetery Fence	100 00
	<hr/>
	\$29,877 14
Grand Total	\$32,064 14

HARRY B CROXFORD

J. ALLEN ATWOOD

ARTHUR E. CURTIS

CLYDE L. HOOD

OSCAR H. SHELDON

WILL A. RUSSELL

ROBERT C. COLTON

MILTON W. BERRY

Finance Committee.

Town Meeting Warrant

Essex, ss. To Will A. Russell, Constable for the Town of Middleton, in the County of Essex:

GREETING :

In the name of the Commonwealth of Massachusetts, you are directed to notify the inhabitants of the Town of Middleton qualified to vote in election and Town affairs to meet at the Town Hall in said Town on

Monday, the Sixth Day of March, next

at 5.30 A. M. for the following purposes, viz :

To choose by ballot the following Town Officers for the ensuing year, viz :

Moderator, Town Clerk, three Selectmen, one Assessor for three years, one Overseer of the Poor for three years, one School Committee for three years, one School Committee for two years, Highway Surveyor, two Trustees of Flint Public Library for three years, Constable, Treasurer, Tax Collector, three Fence Viewers, Tree Warden, Superintendent of Burials, Janitor for Town Hall, one Water Commissioner for three years, one Trustee of the David Cummings' Fund for three years.

Also on the same ballot to give their vote "Yes" or "No" in answer to the following question : "Shall licenses be granted for the sale of certain non-intoxicating liquors in this Town"?

The polls will be open at 5.30 A. M. and may be closed at 3 P. M.

You are hereby required to notify and warn said qualified voters to meet at an adjourned meeting at the Town Hall, on Thursday, March 9, 1922, at 7.30 P. M. for the following purposes, viz :

ARTICLE 1. To choose such other Town Officers as are required to be chosen annually.

ARTICLE 2. To see what action the Town will take in regard to defraying the Town expenses the ensuing year.

ARTICLE 3. To see what action the Town will take in regard to enforcing the liquor law.

ARTICLE 4. To see if the Town will vote to require the Highway Surveyor to provide a suitable quantity of sand and use the same on the sidewalks when covered with ice.

ARTICLE 5. To see what action the Town will take in regard to compensation for fire work.

ARTICLE 6. To see what action the Town will take in regard to letting the Town Hall.

ARTICLE 7. To see what measures the Town will adopt for the removal of snow from the sidewalks.

ARTICLE 8. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen to borrow money in anticipation of the revenue of the current financial year, and expressly made payable therefrom by this vote.

ARTICLE 9. To see what action the Town will take in regard to purchasing and installing a Town scale and appropriate money for the same.

ARTICLE 10. To see what action the Town will take in regard to installing a new heating system in the Flint Public Library and appropriate money for the same.

ARTICLE 11. By petition of Myra L. Fuller and nine others to see what action the Town will take in regard to extending the house lights on South Main street from H. K. Richardson's to Clarence Osgood's, a distance of about half a mile.

ARTICLE 12. By petition of George B. Ogden and ten others to see what action the Town will take in regard to extending house lighting wires on East Street.

ARTICLE 13. By petition of Richard B. Floyd and ten others to see what action the Town will take in regard to providing a playground in the Town.

ARTICLE 14. By petition of George E. Barnaby and eleven others to see what action the Town will take in regard to enlarging the Town Hall.

ARTICLE 15. To see if the Town will vote to widen and straighten the curve at the corner of East and Locust streets and appropriate a sum of money for the same.

And you are directed to serve this warrant by posting attested copies thereof, one at the Town Hall, one at the Center Post Office and one at Mrs. Peabody's store, in said Town, seven days at least before the time of holding said meeting. Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting aforesaid.

Given under our hands this 18th day of February, 1922.

HARRY B. CROXFORD, Chairman

ELMER O. CAMPBELL

MAURICE E. TYLER

Selectmen of Middelton.

